

**IN THE ABSTRACT**

Please replace the existing abstract with the following:

-- A method for forming a Field Effect Transistor (FET) within a strain effect semiconductor layer is disclosed, whereby the source and drain of the FET are formed only in the strain effect silicon layer. The FET may be formed as a gate electrode of a p-channel type field effect transistor, and a gate electrode of a n-channel type field effect transistor on the silicon layer which has the strain effect through a gate insulating film. The sources and drains of p- and n-type diffusion layers are then formed in the silicon layer having the strain effect, on both sides of the gate electrode. --